

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

Home Value, Inc.

Case No. 10-40648-NCD
Chapter 7

Debtor.

NOTICE OF HEARING AND
APPLICATION OF ATTORNEYS FOR TRUSTEE
FOR ALLOWANCE OF INTERIM COMPENSATION AND
REIMBURSEMENT OF COSTS AND EXPENSES

Mackall, Crounse & Moore (“MCM”) respectfully applies to the Court to allow and authorize the payment of fees in its capacity as counsel for the Trustee during the period May 20, 2010, through September 29, 2010.

1. An involuntary petition commencing the above referenced bankruptcy case (“Debtor”) under a Chapter 7 proceeding was filed on January 29, 2010. The order for relief was entered on February 3, 2010.
2. The Court will hold a hearing on this application at 11:00 a.m. on December 16, 2010, before the Honorable Nancy C. Dreher, in Courtroom No. 7 West, United States Courthouse, 300 South Fourth Street, Minneapolis, Minnesota, or as soon thereafter as counsel can be heard.
3. Any response to this motion must be filed and served not later than December 10, 2010, which is five days before the time set for the hearing (including Saturdays, Sundays, and holidays). UNLESS A WRITTEN RESPONSE IS TIMELY FILED, THE COURT MAY GRANT THE MOTION WITHOUT A HEARING.
4. The Court has jurisdiction over this application pursuant to 28 U.S.C. §§ 157 and 1334, Bankruptcy Rule 5005, and Local Rule 1070-1. The application is filed pursuant to Local

Rule 2016-1 and arises under 11 U.S.C. §§ 330 and 331. MCM requests the Court allows and authorizes payment of compensation for professional services rendered incurred on behalf of the Trustee. This is a core proceeding. This case is now pending in this Court.

Appointment as Counsel for Trustee

5. This Court authorized employment of MCM as attorneys for Trustee with respect to all matters arising in these proceedings, under a general retainer, Exhibit A.

Description of Services

6. All of these services were necessary for the adequate representation of Trustee. The hourly rates and charges for the attorneys and paralegals rendering services in this case are their usual and customary hourly rates and are comparable to the rates charged by other attorneys and legal assistants in this community with similar experience and expertise. MCM has used professionals with lower billing rates wherever possible.

7. MCM has no agreement or understanding with any person for the sharing of compensation received or to be received for services rendered in this proceeding on behalf of Debtors, except that the fees requested herein will be shared by the partners of Mackall, Crounse & Moore.

8. In connection with these proceedings, MCM has performed substantial services for Trustee. Exhibits B through H attached hereto identify specifically the services rendered, the date upon which they were rendered, the number of hours involved, and the identity of the persons rendering the services and the value thereof. Also attached, as Exhibit I, is an itemization of costs incurred.

9. The estate consists of cash in hands of the Trustee in excess of \$625,000, as of November 15, 2010. The Trustee is holding funds in excess of \$250,000, which may be subject

to liens.

10. The services rendered from May 20, 2010, through September 29, 2010, are summarized as follows:

A. General Administrative Matters

Variety of services relating to the administration of the case and other general matters were performed. Such services also involved continue date preservation and network issues, data retrieval, the preparation of applications, review insurance policies, review security documents regarding life insurance policies, draft pleadings, review bankruptcy court pleadings, and other issues regarding the administration of the bankruptcy estate. Services were also performed in a variety of miscellaneous administrative and other matters common to all Chapter 7 cases.

The fees requested in this category total \$18,096.00.

A detailed description of these services is set forth in the attached Exhibit B. Individuals rendering these services, their hourly rates and the number of hours expended in this category are:

Timothy D. Moratzka Attorney	27.9 hours at \$475 per hour
Mychal A. Bruggeman Attorney	.7 hours at \$275 per hour
Lorraine D. Jacobson Paralegal	22.9 hours at \$190 per hour
Brice P. Duffy Manager of Information Systems	1.5 hours at \$200 per hour

B. Account Receivable Collections

Services rendered in this category included continue review security documents of M&I

Business Credit (“MIBC”), review accounting of accounts, review lien waivers, and conferences with secured lenders.

The fees requested in this category total \$12,924.75.

A detailed description of these services is set forth in the attached Exhibit C.

Individuals rendering these services, their hourly rates and the number of hours expended in this category are:

Timothy D. Moratzka Attorney	18.65 hours at \$475 per hour
Lorraine D. Jacobson Paralegal	21.4 hours at \$190 per hour

C. Adversary Proceeding

Services rendered in this category included document review state court actions, which were removed to Bankruptcy Court, filed by MN Carpet Crew, Jaeger, draft pleadings, review responses, and conferences with Trustee regarding potential fraud claims and other issues common in pre-litigation matters, engage in discovery, motion practice, and attend hearings.

The fees requested in this category total \$7,856.50.

A detailed description of these services is set forth in the attached Exhibit D. Individuals rendering these services, their hourly rates and the number of hours expended in this category are:

Timothy D. Moratzka Attorney	4.8 hours at \$475 per hour
Mychal A. Bruggeman Attorney	17.1 hours at \$275 per hour
Lorraine D. Jacobson Paralegal	4.6 hours at \$190 per hour

D. Termination of Employee Benefit Plans

Services rendered in this category included continue process for 401k plan termination, review of the 401k plan, conferences with plan administrator, prepare 5310, review other plans, including health savings and savings plans, and review for work comp audit issues.

The fees requested in this category total \$53,252.50.

A detailed description of these services is set forth in the attached Exhibit E. Individuals rendering these services, their hourly rates and the number of hours expended in this category are:

Timothy D. Moratzka Attorney	13.9 hours at \$475 per hour
Thomas B. Henke Attorney	146 hours at \$300 per hour
Lorraine D. Jacobson Paralegal	15 hours at \$190 per hour

E. Sale of Real Estate

Three parcels of real estate to be sold, are located in Minnetonka, Minnesota; Urbandale, Iowa; and Fridley, Minnesota. The Minnetonka real estate has been sold and closing was June 12, 2010. Prepared final closing documents. The Urbandale and Fridley properties have been listed for sale, and are continued to be marketed. Services rendered in this category included conferences with potential buyers and real estate agents, draft contracts, review and edit purchase agreements, coordinate appraisal process, review title work, review appraisals and attend to closing issues.

The fees requested in this category total \$14,294.75.

A detailed description of these services is set forth in the attached Exhibit F. Individuals rendering these services, their hourly rates and the number of hours expended in this category

are:

Timothy D. Moratzka Attorney	13.15 hours at \$475 per hour
Jon M. Tynjala Attorney	20.3 hours at \$305 per hour
Mychal A. Bruggeman Attorney	.5 hours at \$275 per hour

Lorraine D. Jacobson
Paralegal

9.05 hours at
\$190 per hour

F. Lease issues

Services rendered in this category included review of real estate and leases.

The fees requested in this category total \$831.25.

A detailed description of these services is set forth in the attached Exhibit G. Individuals rendering these services, their hourly rates and the number of hours expended in this category are:

Timothy D. Moratzka Attorney	1.75 hours at \$475 per hour
---------------------------------	---------------------------------

G. Tax Preparation

Services rendered in this category included review tax notices received by taxing authorities and compile data for the 2009 tax reviews.

The fees requested in this category total \$494.00

A detailed description of these services is set forth in the attached Exhibit H. Individuals rendering these services, their hourly rates and the number of hours expended in this category are:

Lorraine D. Jacobson Paralegal	2.6 hours at \$190 per hour
-----------------------------------	--------------------------------

Previous Orders

11. Pursuant to Court Order entered on June 17, 2010, authorized payment of attorney fees in the amount of \$112,129, and costs in the amount of \$1,770.64, which have been paid.

Hourly Rates of Attorneys

12. MCM believes that the fair and reasonable value of the services rendered by MCM as counsel for Trustee from May 20, 2010, through September 29, 2010, is \$107,749.75 and costs incurred in the amount of \$2,216.76 on account of which MCM has received no payment.

13. Trustee anticipates this case to remain open for at least another two years because of the ongoing litigation.

WHEREFORE, MCM respectfully requests that the Court allows and authorizes:

1. Attorneys' fees in the amount of \$107,749.75 and costs in the amount of \$2,216.76 for a total amount of \$109,966.51 for the period of May 20, 2010, through September 29, 2010.

2. MCM requests that the Court allow the Trustee to pay attorney fees in the amount of \$107,749.75 and costs in the amount of \$2,216.76 for a total amount of \$109,966.51 for the period of May 20, 2010, through September 29, 2010, when funds become available.

DATED: November 18, 2010

MACKALL, CROUNSE & MOORE, PLC

By /e/ Timothy D. Moratzka
Timothy D. Moratzka
Attorney Lic. No. 75036
Attorneys for Trustee
1400 AT&T Tower
901 Marquette Avenue
Minneapolis, MN 55402
(612) 305-1400

VERIFICATION, I, Timothy D. Moratzka, verify that I have read the foregoing application and declare under penalty of perjury that the foregoing is true and correct according to the best of my knowledge, information and belief.

Executed on: November 18, 2010

Signed: /e/ Timothy D. Moratzka

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

IN RE:
HOME VALU, INC.

Bky. No. 10-40648-NCD
Chapter 7

DEBTOR

APPLICATION FOR APPROVAL OF EMPLOYMENT OF ATTORNEY,
VERIFIED STATEMENT AND ORDER

1. Applicant is the Trustee in this case.
2. Applicant believes that the employment of an Attorney is necessary to represent or assist Trustee in carrying out the Trustee's duties as follows: review contracts and title issues regarding the sale of three (3) commercial real estate properties, investigate and litigate, if necessary, regarding sub contractors and installers rights, assist the trustee in investigating and litigation to recover avoidable transfers, turnover or other recovery proceedings, all related and other related litigation, terminate employee benefit plans, as well as any other legal issues that may arise in connection with this case including preparation and filing of estate's tax returns, if necessary.
3. Timothy D. Moratzka and Mackall, Crounse & Moore of 1400 AT&T Tower, 901 Marquette Avenue, Minneapolis, Minnesota are qualified by reason of practice and experience to render such representation or assistance.
4. The compensation will be at the regular hourly rates of Mackall, Crounse & Moore as follows:
 - a. Members: current rates range from \$270 to \$475 per hour.
Tax preparation will be \$300 per hour.
 - b. Associate attorneys: current rates generally range between \$140 and \$300 per hour depending upon their level of experience.
 - c. Paralegals: current rates range from \$100 to \$190 per hour.

These rates are adjusted annually.

Attorneys anticipated to work on file are Timothy D. Moratzka, Patrick C. Summers, Mychal A. Bruggeman, Andrew P. Moratzka, and Thomas B. Henke.



Paralegals anticipated to work on file are Lorraine D. Jacobson

5. Said professional has disclosed to the undersigned that he has the following connections with the Debtor(s), creditors, or any other party-in-interest: Timothy D. Moratzka is a member with the law firm of Mackall, Crounse & Moore.

6. The Trustee has made the following efforts to recover the asset prior to submitting this Application (to be completed where the Trustee is hiring an attorney): several phone conferences with debtor's officers and attorneys for creditors filing the involuntary bankruptcy.

WHEREFORE, applicant prays that the Court approve such employment by the Trustee.

DATED: February 11, 2010

By /s/Timothy D. Moratzka
Timothy D. Moratzka, #75036
1400 AT&T Tower
901 Marquette Avenue
Minneapolis, MN 55402
(612) 305-1400

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

IN RE:
HOME VALU, INC.

Bky. No. 10-40648-NCD
Chapter 7

DEBTOR

VERIFIED STATEMENT OF TIMOTHY D. MORATZKA

Timothy D. Moratzka, being duly sworn on oath states as follows:

1. That I am a duly licensed attorney authorized to practice law in the State of Minnesota and this court.
2. That I am a member with the law firm of Mackall, Crounse & Moore.
3. That I have disclosed to the Chapter 7 Trustee herein, that I have no connections with the Debtor nor connections with creditors or any other party in interest, their respective attorneys and accountants, the United States Trustee or any person employed in the office of the United States Trustee, None
4. That I serve as a Chapter 7 Panel Trustee for the District of Minnesota, Region 12.

FURTHER YOUR AFFIANT SAITH NOT.

Dated: February 11, 2010

/e/Timothy D. Moratzka
Timothy D. Moratzka

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

IN RE:
HOME VALU, INC.
DEBTOR

BKY. NO. 10-40648-NCD
CHAPTER 7

ORDER

The Application to Employ Timothy D. Moratzka and Mackall, Crounse & Moore as attorneys of the estate came before the undersigned. Based on the Application, the Recommendation of the United States Trustee, and pursuant to the provisions of Title 11, United States Code § 327,

IT IS HEREBY ORDERED the professional employment applied for is hereby approved subject to the limitations on compensation provided by Title 11, United States Code, §328.

DATED: February 19, 2010

/e/ Nancy C. Dreher
CHIEF UNITED STATES BANKRUPTCY JUDGE

NOTICE OF ELECTRONIC ENTRY AND
FILING ORDER OR JUDGMENT
Filed and Docket Entry made on 02/19/2010
Lori Vosejpk, Clerk, by KK

HOME VALU, INC.
BKY. NO.10-40648-NCD

GENERAL ADMINISTRATIVE MATTERS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
BPD	5/20/2010	1	Learned how to run financial reports from the Falcon accounting system and print images.
TDM	5/21/2010	1.25	Correspondence with Centerpoint re: utilities. and §§362 and 366.
TDM	5/21/2010	0.4	Review pre-petition check negotiations by Tom B and outline avoidable transfer issues
LDJ	5/21/2010	6	Begin record preservation/financial reports from Falcon. accounting system and document imaging.
LDJ	5/21/2010	2.25	Begin fee application drafting, categorize time entries.
MAB	5/25/2010	0.7	Conference with Timothy D. Moratzka and Lorraine Jacobson regarding litigation and procedural strategy for Platinum and M & I lawsuits including investigation of claims (0.5); telephone conference with Timothy D. Moratzka and John McDonald regarding continuance of motions to dismiss to permit investigation by the trustee (0.2).
LDJ	5/25/2010	2.7	Finalize drafting of fee application and review and edit time records.
LDJ	5/25/2010	2.5	Draft Motion to Limit Notice to creditors.
TDM	5/26/2010	1.25	Review Debtor's insurance policies; correspondence on sale of certain display equipment and possible secured liens correspondence on maintenance on leased properties
LDJ	5/26/2010	1.3	Attend to filing and service of fee application and motion to limit notice.
LDJ	5/27/2010	0.45	Review Citation to Recover Assets re; Carsten Blinds. Call to attorney for Plaintiff.
LDJ	5/27/2010	0.45	Call from Harold S. re; real estate tax appeal and review file for same.
LDJ	6/10/2010	0.65	Draft order regarding the destruction of records and attend to filing of same.
TDM	6/15/2010	0.25	Phone conference with employee creditor Beaulieu and review administrative claim priority issues.
LDJ	6/23/2010	0.8	Draft response to Chrysler's Financial motion for relief from stay.
TDM	6/25/2010	1.25	Research and review administrative rent claim

HOME VALU, INC.
BKY. NO.10-40648-NCD

GENERAL ADMINISTRATIVE MATTERS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
			filed by Bloomington landlord.
TDM	6/28/2010	1	Review insurance policies; letter in response to cancellation notice of executive lines coverage
TDM	6/29/2010	1.75	Attend Review IT License issues, operational issues regarding IT network and Falcon software
TDM	6/30/2010	3.25	Review and analyze claim filed by Peerless Land Co. research admin claim issue for retail use v. storage use/auction sale.
TDM	7/6/2010	1.75	CitiFinancial pre-litigation document review-memo to file re: \$150,000+ due estate.
TDM	7/6/2010	1	Review and allocation of various operating/liquidation expenses on buildings and other collateral in light of secured creditor liens and §506
TDM	7/19/2010	2.5	Review all insurance policies and coverage and cancellation clauses and §362, issues in order to preserve coverage in spite of company non-renewal with emphasis on D&O coverage, fiduciary coverage and bonding..
TDM	7/19/2010	1.25	Begin analysis of sales tax issues on whether auctions are occasional sales or regular business.
LDJ	7/19/2010	0.3	Review agreement with CifiFinancial
LDJ	7/19/2010	0.3	Review Platinum strategy issues with Trustee and contact Debtor's attorney re; conference call.
TDM	7/26/2010	1.25	Draft, revise and edit document demand on Platinum Management.
TDM	7/28/2010	2.5	Meeting with Debtor and Counsel regarding history of workout process with M&I and Platinum; development of document production process from network documents.
LDJ	7/28/2010	0.75	Begin preference audit.
LDJ	8/3/2010	1.2	Meeting with Trustee and Matt Mason regarding the preservation of data.
BPD	8/3/2010	0.5	Telephone conference call concerning running reports and what servers / hardware needs to be retained to run reports.
LDJ	8/16/2010	0.5	Review summary of items sold by Renovo.

HOME VALU, INC.
BKY. NO.10-40648-NCD

GENERAL ADMINISTRATIVE MATTERS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
			and agreement
TDM	8/25/2010	1.75	Review outstanding insurance policies to determine renewal, cancellation or purchase of tail coverage.
LDJ	8/26/2010	0.75	Pref: Continue preference audit.
TDM	8/27/2010	0.5	Conferences with Ms McSparron at Brown and Brown Agency for policy interpretation regarding "tail" coverage on certain D&O and fiduciary policies.
TDM	8/30/2010	0.75	Phone calls and correspondence on purchase of tail coverage on D & O and fiduciary liability policies and designation of normal insurance policies on real estate with vacancy rider
TDM	8/31/2010	0.5	Continued correspondence and negotiation of insurance coverage on estates real estate interests and D & O tail coverage.
LDJ	9/7/2010	0.75	Review assignment of Life Insurance Policy as Collateral for each of the life insurance policies scheduled.
LDJ	9/7/2010	0.75	Review replevin documents regarding the 2007 Dodge Caravan. Calls to and from Attorneys representing Chrysler Financial. Make arrangements for the pick up of the Dodge Van.
TDM	9/9/2010	0.5	Conference with counsel for Peerless Land regarding administrative rent.
TDM	9/15/2010	1.5	Review file, and correspondence review riders to amend policies and draft responsive correspondence with regard to coverage issues for real estate, D & O coverage, all to outline final requirements of coverage
LDJ	9/21/2010	0.5	Transfer title to Chevy. Van
TDM	9/23/2010	1	Review submission of insurance binders, conference with agency and memo to file regarding final coverage on liability, fiduciary and D & O coverage
TDM	9/29/2010	0.75	Review file and letter to Wisconsin Bank counsel on stay violation.
		53	
			27.9 Timothy D. Moratzka @ \$475/hr \$ 13,252.50
			0.7 Mychal A. Bruggeman @ \$275/hr \$ 192.50
			22.9 Lorraine D. Jacobson @ \$190/hr \$ 4,351.00
			1.5 Brice P. Duffy @ \$200/hr \$ 300.00
		53	\$ 18,096.00

HOME VALU, INC.
BKY. NO.10-40648-NCD

ACCOUNT RECEIVABLE COLLECTIONS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
TDM	5/25/2010	0.5	Review and approve several settlement agreements on accounts receivable.
LDJ	5/25/2010	1.1	Collections: Review settlement offers and attend to lien waivers.
LDJ	5/27/2010	2.1	Collections: Review settlements, attend to lien waivers, conference with P. O'Gorman at RCC
TDM	6/6/2010	1	File and account review with Mr. McDonald
TDM	6/9/2010	1.25	Conference with MIBC re: their account status and auction issues.
LDJ	6/9/2010	2.5	M&I Lien: Prepare reports and prepare for meeting John McDonald re; lien issues.
LDJ	6/10/2010	0.3	Letter to John McDonald re; lien interest in proceeds.
LDJ	6/13/2010	4.5	Work on summary of lien issues regarding payments due M&I from account receivable and auction proceeds.
LDJ	6/14/2010	3.25	Continue with summary regarding M&I lien issues.
TDM	6/15/2010	2	Review, revise and edit accountings for collection of receivables and for auction proceeds.
LDJ	6/15/2010	0.5	Acc. Rec: Review invoices from RCC and receipts. Letter to John McDonald re; M & I lien.
TDM	6/16/2010	2.75	Review account receivable litigation matters; phone conference with Debtor counsel regarding Drexel set off issues; conference with RCC regarding receivable issues; correspondence to MIBC.
TDM	6/17/2010	1.5	Meeting with Attorney McDonald and MIBC
LDJ	6/17/2010	2.3	Prepare and compile documents for meeting with John McDonald re; M&I collateral issues

EXHIBIT

C

HOME VALU, INC.
BKY. NO.10-40648-NCD

ACCOUNT RECEIVABLE COLLECTIONS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
			and cash collateral use and meeting with John McDonald re; lien issues.
TDM	6/22/2010	1.5	Account receivable settlements and correspondence.
TDM	6/23/2010	0.75	Begin MIBC claim review.
LDJ	6/29/2010	0.3	Letter to John McDonald re; account receivable collections
TDM	7/6/2010	1.25	Settlement of and correspondence regarding several accounts receivable matters: Insight Development; Brookstone; Drexel
TDM	7/7/2010	1.25	Correspondence on Drexel account and set offs; phone conference with Drexel Chicago counsel.
LDJ	7/7/2010	0.5	Acc Rec -Letter to John McDonald
LDJ	7/12/2010	0.5	Acc. Rec: Review documentation to support payment due Drexel. Phone conference with Paul Sherburne. Follow up with Trustee
TDM	7/13/2010	0.4	Conference with John McDonald on remand and other motions pending in removed state court litigation.
LDJ	7/15/2010	0.5	Acc. Rec. Review lien waivers re; Rose Vista
TDM	7/16/2010	1.25	Conference with Attorney Brick Jordan regarding settlement of lien supplier issue on account receivable
TDM	7/16/2010	0.5	Review, revise and edit release on lien rights on account receivable.
LDJ	7/19/2010	0.3	Account receivable: Review lien waiver requests from RCC. Review settlement negotiations.
LDJ	7/20/2010	0.45	Acc Rec: Review lien waivers re; G Goodman Group and forward executed copies to RCC.
LDJ	7/20/2010	0.45	Acc Rec: Review requests for turnover and agreements. E-mail to P. SHerburne

HOME VALU, INC.
BKY. NO.10-40648-NCD

ACCOUNT RECEIVABLE COLLECTIONS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
TDM	7/21/2010	0.75	Conference with Attorney McDonald regarding accounts receivable issues with Drexel and investigation of claim against MIBC.
LDJ	7/28/2010	0.4	Acc Receivable: Review requests for lien waiver and forward executed copy to RCC.
LDJ	8/2/2010	0.7	Acc. Rec. Review summary of accounts collected and review same with Trustee.
TDM	8/4/2010	2	Settlement correspondence on accounts receivable-CCR
LDJ	8/16/2010	0.45	Acc Receivable; Review accountings
LDJ	8/30/2010	0.3	Letter to John McDonald re; account receivable payments.
		40.05	
			18.65 Timothy D. Moratzka @ \$475/hr \$ 8,858.75 <u>21.4</u> Lorraine D. Jacobson @ \$190/hr \$ 4,066.00 40.05 \$ 12,924.75

HOME VALU, INC.
BKY. NO.10-41832-NCD

ADVERSARY PROCEEDINGS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
TDM	5/25/2010	2	Review Mn Carpet Crew docket; review Jaeger Construction docket; develop litigation strategy; conference call with John McDonald.
LDJ	5/26/2010	1.2	Meeting with Trustee re; strategies regarding the State Court actions
MAB	7/12/2010	0.1	E-mail correspondence with Max Herman regarding trustee's anticipated response to motions to dismiss and remand.
MAB	7/13/2010	1	Conference with Timothy D. Moratzka regarding responses to pending motions by M & I and subcontractors in Home Valu (0.3); review and analysis of memorandum of law filed by M & I in support of motion to dismiss (0.4); telephone conference with Max Heerman at M & I regarding trustee's anticipated response (0.2).
TDM	7/14/2010	0.5	Conference with regard to Jaeger litigation with MAB.
MAB	7/14/2010	3.7	Begin draft of Trustee's response to M & I's motions to dismiss and Jaeger and MN Carpet Crew's motion to abstain and legal research of standing and jurisdiction issues (3.0); review case law regarding standing of creditors to sue where corporation has claims (0.7).
LDJ	7/14/2010	0.5	Adv: Jaeger - review responses and amended complaint.
TDM	7/15/2010	0.75	Conference with MAB regarding Jaeger and MN Carpet Crew Motions.
MAB	7/15/2010	6	Complete draft and revision of memorandum in opposition to motions to dismiss and motion to abstain.
MAB	7/20/2010	3.9	Final preparation for hearing on motions to dismiss and abstain and draft argument outline (1.0); attend and argue motions to dismiss and abstain in bankruptcy court (2.7); draft proposed order for staying adversary proceedings (0.2).
LDJ	7/20/2010	0.4	401K: review engagement letter and letter for document requests.

HOME VALU, INC.
BKY. NO.10-41832-NCD

ADVERSARY PROCEEDINGS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
MAB	7/28/2010	0.4	Review and revise proposed order to Dreher regarding motion to dismiss by M & I and Platinum and e-mail correspondence with other counsel regarding changes to order and telephone conference with Platinum attorney regarding changes.
MAB	7/28/2010	1.9	Meet with Gerry Boschwitz and attorney regarding events leading up to bankruptcy with Platinum Management and M & I, as well as electronic document retrieval issues.
LDJ	7/28/2010	2	Meeting with Trustee and Gerry Boschwitz regarding strategy planning regarding the pending litigation.
LDJ	7/28/2010	0.2	Review subpoena regarding an employee of Debtor.
MAB	8/9/2010	0.1	Telephone conference with Home Value subcontractor attorney (from Meeger and Geer) as to status of bankruptcy, subcontractor's proofs of claims, and litigation against M & I and Platinum Management.
TDM	8/20/2010	0.75	Draft, revise and edit Answer to Wisconsin Work Force Complaint.
LDJ	9/15/2010	0.3	Adv: Jaeger - Review correspondence from Bill Cotrell re: monies seized by M & I.
TDM	Sep-10	0.4	Letter to counsel on Drexel litigation.
TDM	9/28/2010	<u>0.4</u> 26.5	Correspondence on Dane County litigation.

4.8 Timothy D. Moratzka @ \$475/hr	\$ 2,280.00
17.1 Mychal A. Bruggeman @ \$275/hr	\$ 4,702.50
4.6 Lorraine D. Jacobson @ \$190/hr	<u>\$ 874.00</u>
26.5	\$ 7,856.50

HOME VALU, INC.
BKY. NO. 04-41832-NCD

TERMINATION OF EMPLOYEE BENEFIT PLANS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
TDM	5/26/2010	0.75	Review correspondence on employee plans from DOL. Memo to file and correspondence to Attorney for debtor.
TBH	5/26/2010	1.2	Conference with Department of Labor regarding Department of Labor audit information request; Review request for information; Adjust plan termination materials to reflect updated status
LDJ	5/26/2010	0.95	401k: Phone conference with Department of Labor re; documents regarding benefit plans. Review requests with Thomas Henke, review DOL's requests with Officers of Debtor. Emails to and from DOL re; requests
TBH	6/2/2010	3.4	Prepare 5310 filing materials.
TBH	6/3/2009	2.2	Prepare follow-up questionnaire for Trust Point.
TBH	6/4/2010	4.2	Prepare 5310 materials; prepare questionnaire for plan trustee; prepare and transmit e-mail to P. Bentzen.
TDM	6/7/2010	0.5	Conference with Mr. Lapidus regarding plan termination
TBH	6/7/2010	3.2	Conference call with S. Wold regarding unallocated COBRA premiums; review updated premium information; research payment obligations of premiums in bankruptcy.
LDJ	6/6/2010	2.85	Attend to work comp audit issues. Call to Travelers Insurance re; scheduling of audit.
TBH	6/8/2010	1.4	Revise 5310 filing documentation.
TBH	6/9/2010	0.5	Conference call with T. Moratzka, L. Jacobson and N. Lapidus regarding audit fees for 5500 filings.
TBH	6/10/2010	1.1	Research regarding trustee liability for audit fees paid from plan assets.
TBH	6/11/2010	2.4	Telephone call with Trust Point and N. Lapidus regarding audit fees; review audit



HOME VALU, INC.
BKY. NO. 04-41832-NCD

TERMINATION OF EMPLOYEE BENEFIT PLANS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
			reports.
TBH	6/15/2010	2.5	Review trustee memo regarding position of fiduciary liability and resignation; research Trustee resignation rights.
TBH	6/16/2010	2.6	Review trustee obligations regarding payment of auditor.
TBH	6/18/2010	3.5	Conference call with Neil Lapidus and Don Mayer; prepare 5310 materials.
TBH	6/21/2010	2.1	Prepare 5210 filing materials; review audit requirement for 5500 filings.
TBH	6/22/2010	0.6	Telephone conference with D. Mayer, Trustpoint; prepare and transmit e-mail to N. Lapidus regarding audit fees.
TBH	6/23/2010	5.5	Telephone conference with D. Mayer, Trustpoint and G. Boschwitz; telephone conference with G. Boschwitz; background research for auditor proposals; telephone conference with Smith Schaefer and Eide Bailly regarding audit proposals.
TBH	6/24/2010	6.6	Telephone conference with D. Mayer at Trustpoint regarding filing issues; telephone conference with Department of Labor; review penalty assessment for incomplete 5500 filing; research 5500 signature issues.
TDM	6/25/2010	2	Initial research on officer liability with regard to activities on employee plans
TBH	6/25/2010	6.2	Review auditor proposals; background research on WIPFLI accounting; review 5500 for 2008-2009 plan year.
TBH	6/29/2010	3.4	Review auditor proposals; telephone conference with D. Mayer regarding the same.
TBH	6/30/2010	2.4	Review auditor proposals; research penalties for delinquent filing; prepare 5500 cover letter.
TDM	7/1/2010	4.75	Review 401 K Plan and audit documents; review employee savings plan documents and outline

HOME VALU, INC.
BKY. NO. 04-41832-NCD

TERMINATION OF EMPLOYEE BENEFIT PLANS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
			audit request; review flex plan documents and outline audit request; correspondence with Department of Labor on audit request.
TBH	7/1/2010	2.2	Review auditor proposals; research 5500 filing without auditor reports.
TBH	7/2/2010	2.4	Review Trust Pointe, Inc. responses to 5310 questionnaire.
TBH	7/6/2010	0.9	Telephone conference with C. Blaylock regarding 2009 audit for Home Valu Plan; prepare e-mail to C. Blaylock with background.
TBH	7/7/2010	3	Prepare 5310 filing materials.
TBH	7/9/2010	2.7	Draft participant communication regarding frozen distributions; prepare notice to interested parties.
TBH	7/12/2010	3.5	Research COBRA premium return issues; prepare 5310 filing materials.
TBH	7/13/2010	4	Prepare participant letter on frozen distributions; prepare notice to interested parties; research timing of filings; review plan account information of S. Haggenson.
LDJ	7/13/2010	0.45	401k: Review termination issues with Thomas H. and Trustee. Calls to participants.
TBH	7/14/2010	2.7	Telephone conference with C. Blaylock regarding auditor engagement letter; review revised letter; conference with T. Moratzka regarding same; prepare and transmit e-mail to D. Mayer and P. Benton of TrustPoint with notice of interested parties.
TBH	7/15/2010	1.5	Review auditor letter request for information; review updated engagement letter; prepare copies for signature.
TBH	7/19/2010	1.7	Telephone conference with Department of Labor; conference with L. Jacobson regarding Department of Labor information request; telephone call to D. Mayer, Trust Point, regarding discussion with Department of Labor.

HOME VALU, INC.
BKY. NO. 04-41832-NCD

TERMINATION OF EMPLOYEE BENEFIT PLANS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
LDJ	7/19/2010	0.75	Review work comp audit reports and review same with insurance carrier.
LDJ	7/19/2010	0.4	401: review additional requests from the Dept. of Labor re; audit issues. Conference with Thomas Henke re; audit issues.
TBH	7/20/2010	4.6	Conference with L. Jacobson regarding WIPFLI hiring; telephone conference with C. Blaylock; review Department of Labor filing requests; revise 5310 filing.
LDJ	7/20/2010	0.5	401k: Review DOL requests regarding audit with Gerry Boschwitz and resolving the issues and documents to produce.
TDM	7/21/2010	3	Employee plan terminations: conference with auditor to outline responsibilities; review 12 items response demand from Department of Labor and begin assembly of response.
TBH	7/21/2010	2.3	Prepare plan documents and amendments and 8717 for plan termination filing.
TBH	7/22/2010	3.5	Conference with L. Jacobson regarding Department of Labor information request; review Department of Labor e-mailed information requests; prepare and transmit e-mail response to Department of Labor; prepare demo 6 for plan termination filing.
LDJ	7/22/2010	4.75	401k: Begin to Compile documents requested by Dept. of Labor for plan audit.
TBH	7/23/2010	2.4	Research demo 6 non-discrimination filing requirements; revise 5310.
TBH	7/26/2010	2.9	Research issues relating to freezing payment from participants in current pay status; telephone conference with Trust Point, P. Bentzen regarding Department of Labor requests and S. Haagenson; telephone conference with S. Haagenson regarding frozen plan; telephone conference with S. Wold regarding COBRA premiums.
TDM	7/27/2010	2	Correspondence with DOL on plan issues; conference and correspondence re: DOL

HOME VALU, INC.
BKY. NO. 04-41832-NCD

TERMINATION OF EMPLOYEE BENEFIT PLANS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
			subpoena; review policy non-renewal notices and forward response.
TBH	7/27/2010	3.1	Prepare demo 6 and explanatory statement for amendment for plan termination filing.
LDJ	7/27/2010	1.1	401K; Continue to work on compiling documents for the Department of Labor and auditors for terminating the Plan.
TBH	7/28/2010	2	Prepare 5310 filing; assemble Department of Labor document request.
TBH	7/30/2010	4.2	Assemble 5310 materials; review document requests from Department of Labor.
TDM	8/2/2010	0.4	Discussion with Mr. Kelley, B; Bloomington landlord attorney regarding executory contract issues and claim.
TBH	8/2/2010	2	Prepare plan termination filing; research potential release of small distributions.
TBH	8/3/2010	4	Prepare 5310; prepare 8717; telephone call to G. Boschwitz regarding Department of Labor document request; conference with L. Jacobson regarding Department of Labor document request.
TBH	8/4/2010	6.5	Document review of Home Valu office files for Department of Labor document request.
TBH	8/5/2010	4	Prepare and review 5310 filing; prepare 2848; telephone conference with P. Bentzen regarding current plan assets.
TBH	8/6/2010	3	Prepare and finalize 5310 filing package; review package and attachments.
TBH	8/7/2010	1	Prepare cover letter for 5310 filing; finalize filing package.
TBH	8/9/2010	0.5	Final review and mailing of 5310 Plan Termination filing to IRS.
TBH	8/11/2010	3	Telephone conference with Department of Labor; telephone conference with D. Mayer at Trust Point regarding small distributions;

HOME VALU, INC.
BKY. NO. 04-41832-NCD

TERMINATION OF EMPLOYEE BENEFIT PLANS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
			prepare and transmit e-mail to G. Boschwitz regarding audit fees.
TBH	8/12/2010	2.6	Review issues relating to small account distribution; telephone conference with D. Mayer and P. Bentzen, Trust Point, regarding administration of distribution; prepare and transmit updated participant communication.
TBH	8/13/2010	0.3	Telephone conference with P. Bentzen regarding cash out of small accounts.
TBH	8/17/2010	1.2	Respond to issues relating to WIPFI, LLP auditor engagement; telephone conference with J. Ryan regarding Eichstadt document request.
TBH	8/18/2010	0.2	Telephone conference with J. Ryan following up on Eichstadt subpoena questions.
LDJ	8/18/2010	0.6	401K; Review misc admin issues and requests for documents.
LDJ	8/25/2010	0.4	401k Termination: Review requests from auditors.
LDJ	8/25/2010	1.1	Review Dept. of Wisconsin Labor complaint filed by employee Brill. Research Labor standards. Call to P. Fuller at Dept. of Labor re; complaint and prepare and file answer.
LDJ	8/26/2010	0.5	401K: Review request from Trust Point and review same with Thomas Henke and Trustee.
TBH	8/30/2010	2.1	Review C. Blaylock information request; assemble information.
TBH	9/7/2010	3.2	Review auditor information request; assemble information.
LDJ	9/7/2010	0.65	401k: Review requests by auditors and calls from auditors regarding follow up issues.
TBH	9/8/2010	2.5	Prepare audit information request response.
TBH	9/17/2010	3.1	Review C. Blaylock information request; prepare response.

HOME VALU, INC.
BKY. NO. 04-41832-NCD

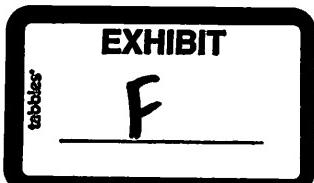
TERMINATION OF EMPLOYEE BENEFIT PLANS

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
TDM	9/24/2010	0.5	Conference with Trustpoint on plan termination issues.
TBH	9/27/2010	2.2	Review Department of Labor audit request mailing materials. 174.9
			13.9 Timothy D. Moratzka @ \$475/hr \$ 6,602.50 146 Thomas B. Henke @ \$300/hr \$ 43,800.00 <u>15</u> Lorraine D. Jacobson @ \$190/hr \$ 2,850.00 174.9 \$ 53,252.50

HOME VALU, INC.
BKY. NO. 10-41832-NCD

SALE OF REAL ESTATE

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
LDJ	6/7/2010	1.95	Minnetonka Closing - attend to closing issues.
TDM	6/8/2010	0.75	Review and approve closing statement
JMT	6/8/2010	1	Prepare for closing; teleconference with Laurel Forrest; review revised closing statement.
LDJ	6/9/2010	0.75	Minnetonka sale; Review revised closing statement and forward same to Title Company. Attend to closing issues.
JMT	7/21/2010	1.5	Teleconference with Tim Moratzka re sales tax issues; begin analysis of same.
TDM	7/23/2010	1.25	Phone conference with auditor regarding sales tax issues; review and research occasional sale issues; conference with JMT
JMT	8/4/2010	0.5	Teleconference with Brian Ginkel re status of property sale.
TDM	8/6/2010	0.5	Conference with Ginkel on outline of offer for Urbandale property.
JMT	8/6/2010	0.5	Review voicemail message from Brian Ginkel re offer on Fridley property; review purchase offer; teleconference with Brian re form of offer to purchase.
JMT	8/11/2010	1.5	Review offer from Education Corporation for Fridley site; teleconference with Brian Ginkel re same; review appraisal; conference with Tim Moratzka.
TDM	8/16/2010	1.25	Review and respond to real estate offer-Urbandale property and Fridley property.
JMT	8/16/2010	1	Review Letter of Intent and conference with Brian Ginkel re same.
JMT	8/17/2010	1.5	Prepare revised Letter of Intent; teleconference with Brian Ginkel.
JMT	8/18/2010	0.5	Complete preparation of Letter of Intent incorporating comments from Brian Ginkel; teleconference with Brian re counter-offer



HOME VALU, INC.
BKY. NO. 10-41832-NCD

SALE OF REAL ESTATE

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
TDM	8/20/2010	1.25	and re Iowa property. Draft, revise and edit counter offer on Urbandale property.
JMT	8/20/2010	1.5	Review Urbandale purchase agreement; teleconference with Brian Ginkel re same.
JMT	8/23/2010	1	Complete review of Urbandale offer; review counteroffer from Brian Ginkel; teleconference with Brian same; conference with Brian re: Fridley offer and appraisal.
TDM	8/24/2010	0.5	Drafting conference-response to offer on Urbandale
JMT	8/24/2010	0.5	Conference with Brian Ginkel re Urbandale.
JMT	8/25/2010	1.5	Teleconference with Brian Ginkel re: Purchase Agreement; review title report; review property tax provisions.
TDM	8/30/2010	0.5	Review and respond to JMT regarding revisions to Urbandale offer.
JMT	8/30/2010	1.5	Conference with Tim Moratzka re Urbandale offer; review revised offer; teleconference with Brian Ginkel re same; begin preparation of revised offer to purchase.
TDM	8/31/2010	0.75	Finalize and conclude negotiations on offer for Urbandale property.
JMT	8/31/2010	2	Prepare final draft of Purchase Agreement; teleconference with Brian Ginkel re: same; teleconference with Toni Reichow re: title work; coordinate closing checklist items.
JMT	9/1/2010	1	Continue discussions with buyer's counsel re Urbandale; teleconference with Brian Ginkel re: same.
TDM	9/3/2010	0.75	Correspondence on Urbandale Real Estate.
TDM	9/7/2010	0.75	Review, revise and edit Urbandale sale agreements and pleadings.
JMT	9/7/2010	1.5	Review e-mails from Brian Ginkel; teleconference with Brian re Purchase

HOME VALU, INC.
BKY. NO. 10-41832-NCD

SALE OF REAL ESTATE

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
			Agreement; coordinate execution and delivery of Purchase Agreement.
LDJ	9/7/2010	1.5	Urbandale Sale: Review purchase agreement. Forward executed agreement to B. Ginkel. Review issues regarding the wire transfers and Bank America bank accounts concerns of the Buyer.
LDJ	9/9/2010	1.1	Urbandale Sale: Review preliminary title commitment. E-mail to Toni at Commonwealth re; final title work.
TDM	9/9/2010	1.25	Research pre-payment penalty claim of lender on sale of Urbandale property.
MAB	9/10/2010	0.5	Research and review of key cases for secured creditor's ability to charge pre-payment penalties.
LDJ	9/14/2010	1.95	Draft motion, memorandum and proposed order re; sale of Urbandale. Review preliminary to determine judgments etc. Review amended title work.
TDM	9/15/2010	2	Review file, research and letter regarding real estate tax sale on Iowa property and interest rate and penalty accrual thereon; correspondence with counsel on Drexel accounting issues and division of accounts; letter to Attorney Cottrell
JMT	9/15/2010	0.5	Review revised title commitment.
LDJ	9/15/2010	1.4	Urbandale: Edit and revise Motion to sell free and clear of liens. Review revisions with Trustee. Review title work and discuss the Tax sale issue. Letter to W. Huisigina re; tax sale.
TDM	9/20/2010	0.5	Correspondence on termination of Urbandale purchase.
JMT	9/20/2010	0.3	Teleconference with Brian Ginkel re Urbandale property sale status and strategy for sale.
LDJ	9/20/2010	0.4	Urbandale sale: Conference call with the realtor re; purchase agreement issues.

HOME VALU, INC.
BKY. NO. 10-41832-NCD

SALE OF REAL ESTATE

HOME VALU, INC.
BKY. NO. 10-40648-NCD

LEASE TERMINATION ISSUES

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>	
TDM	5/20/2010	1.25	Review and respond to Bloomington rent claim.	
TDM	8/3/2010	0.5 1.75	Review Bloomington lease issues	
			1.75 Timothy D. Moratzka @ \$475/hr	\$ 831.25



HOME VALU, INC.
BK.Y. NO.10-40648-NCD

TAX PREPARATION ISSUES

<u>ATTY</u>	<u>DATE</u>	<u>TIME</u>	<u>SERVICE RENDERED</u>
LDJ	6/7/2010	0.65	Tax: Review tax notices and respond to same.
LDJ	8/26/2010	0.5	Tax: Review tax notices from Indiana taxing authorities. Letters to each and forward notice of bankruptcy to each.
LDJ	9/9/2010	0.2	Tax: E-mail to Howard W. at Lurie, et al re; employment and data needed for tax preparation.
LDJ	9/13/2010	0.5	Tax: Compile data for accountant and review reports prepared by Tom B. for accountant.
LDJ	9/20/2010	0.75	Tax: Review notices regarding sales tax returns. Prepare and file BC-100 with Indiana Dep. of Revenue.
		2.6	
2.6 Lorraine D. Jacobson @ \$190/hr			\$ 494.00



HOME VALU, INC.
BKY NO. 10-40648-NCD
COSTS

<u>DATE</u>	<u>SERVICE</u>	<u>AMOUNT</u>
5/20/2010	Photocopies (17)	\$ 4.25
5/26/2010	Metro Legal - Courier	\$ 18.40
5/26/2010	Metro Legal - Courier	\$ 36.85
5/26/2010	Metro Legal - Courier	\$ 35.00
5/26/2010	Metro Legal - Courier	\$ 55.00
5/26/2010	Photocopies (330)	\$ 82.50
5/26/2010	Photocopies (170)	\$ 42.50
5/26/2010	Photocopies (465)	\$ 116.25
5/26/2010	Photocopies (4)	\$ 1.00
5/26/2010	Photocopies (104)	\$ 26.00
5/27/2010	Phocopies (4)	\$ 1.00
5/28/2010	Mileage/Parking	\$ 90.00
5/28/2010	Photocopies (2)	\$ 0.50
5/31/2010	Postage	\$ 470.80
6/1/2010	Phocopies (47)	\$ 11.75
6/7/2010	Photocopies (5)	\$ 1.25
6/9/2010	Photocopies (11)	\$ 2.75
6/10/2010	Photocopies (7)	\$ 1.75
6/14/2010	Photocopies (2)	\$ 0.50
6/16/2010	Photocopies (41)	\$ 10.25
6/16/2010	Photocopies (6)	\$ 1.50
6/22/2010	Photocopies (4)	\$ 1.00
6/22/2010	Photocopies (1)	\$ 0.25
6/22/2010	Photocopies (41)	\$ 10.25
6/22/2010	Photocopies (29)	\$ 7.25
6/22/2010	Photocopies (4)	\$ 1.00
6/22/2010	Photocopies (6)	\$ 1.50
6/23/2010	Filing Fee - US Bank Refund	\$ (250.00)
6/24/2010	Mileage/Parking	\$ 80.00
6/24/2010	Photocopies (105)	\$ 26.25
6/29/2010	Metro Legal - Courier	\$ 8.50
6/29/2010	Metro Legal - Courier	\$ 8.50
6/29/2010	Photocopies (2)	\$ 0.50
6/29/2010	Photocopies (6)	\$ 1.50
6/30/2010	Photocopies (4)	\$ 1.00
7/2/2010	Photocopies (4)	\$ 1.00
7/7/2010	Photocopies (2)	\$ 0.50
7/8/2010	Photocopies (112)	\$ 28.00
7/13/2010	Photocopies (9)	\$ 2.25
7/15/2010	Photocopies (35)	\$ 8.75
7/20/2010	Photocopies (2)	\$ 0.50
7/20/2010	Photocopies (3)	\$ 0.75
7/23/2010	Photocopies (25)	\$ 6.25

HOME VALU, INC.
BKY NO. 10-40648-NCD
COSTS

7/27/2010	Photocopies (5)	\$ 1.25
7/27/2010	Photocopies (5)	\$ 1.25
7/28/2010	Metro Legal - Courier	\$ 45.80
7/28/2010	Photocopies (13)	\$ 3.25
7/31/2010	Secretary of State	\$ 10.00
7/31/2010	Westlaw	\$ 133.50
8/3/2010	Photocopies (4)	\$ 1.00
8/4/2010	Mileage/Parking - Petty Cash	\$ 12.06
8/4/2010	Mileage/Parking - Petty Cash	\$ 4.67
8/4/2010	Photocopies (2)	\$ 0.50
8/5/2010	Photocopies (167)	\$ 41.75
8/5/2010	Photocopies (35)	\$ 8.75
8/5/2010	Photocopies (260)	\$ 65.20
8/5/2010	Photocoies (97)	\$ 24.25
8/5/2010	Photocopies (34)	\$ 8.50
8/5/2010	Photocopies (20)	\$ 5.00
8/5/2010	Photocopies (127)	\$ 31.75
8/5/2010	Photocopies (19)	\$ 4.75
8/5/2010	Photocopies (83)	\$ 20.75
8/6/2010	Photocopies (193)	\$ 48.25
8/6/2010	Photocopies (31)	\$ 7.75
8/6/2010	Photocopies (51)	\$ 12.75
8/6/2010	Photocopies (71)	\$ 17.75
8/6/2010	Photocopies (34)	\$ 8.50
8/6/2010	Photocopies (68)	\$ 17.00
8/6/2010	Photocopies (34)	\$ 8.50
8/6/2010	Photocopies (275)	\$ 68.75
8/6/2010	Photocopies (465)	\$ 116.25
8/6/2010	Photocopies (22)	\$ 5.50
8/6/2010	Photocopies (73)	\$ 18.25
8/6/2010	Photocopies (4)	\$ 1.00
8/6/2010	Photocopies (24)	\$ 6.00
8/6/2010	Photocopies (34)	\$ 8.50
8/6/2010	Photocopies (34)	\$ 8.50
8/6/2010	Photocopies (39)	\$ 9.75
8/6/2010	Photocopies (125)	\$ 31.25
8/6/2010	Photocopies (40)	\$ 10.00
8/6/2010	Photocopies (44)	\$ 11.00
8/6/2010	Photocopies (4)	\$ 1.00
8/9/2010	Photocopies (421)	\$ 105.25
8/9/2010	Photocopies (6)	\$ 1.50
8/9/2010	Photocopies (9)	\$ 2.25
8/9/2010	Photocopies (39)	\$ 9.75
8/10/2010	Photocopies (20)	\$ 5.00
8/17/2010	Photocopies (26)	\$ 6.50

HOME VALU, INC.
BKY NO. 10-40648-NCD
COSTS

8/17/2010	Photocopies (1)	\$ 0.25
8/17/2010	Photocopies (8)	\$ 2.00
8/17/2010	Photocopies (2)	\$ 0.50
8/17/2010	Photocopies (2)	\$ 0.50
8/17/2010	Photocopies (20)	\$ 5.00
8/18/2010	UPS - Subpoenaed Documents	\$ 31.51
8/18/2010	Photocopies (3)	\$ 0.75
8/26/2010	Photocopies (9)	\$ 2.25
8/27/2010	Photocopies (16)	\$ 4.00
8/30/2010	Photocopies (5)	\$ 1.25
8/30/2010	Photocopies (6)	\$ 1.50
8/31/2010	Photocopies (26)	\$ 6.50
8/31/2010	Photocopies (29)	\$ 7.25
9/2/2010	Mileage/Parking	\$ 32.00
9/8/2010	Photocopies (10)	\$ 2.50
9/13/2010	Photocopies (42)	\$ 10.50
9/15/2010	Photocopies (17)	\$ 4.25
9/15/2010	Photocopies (2)	\$ 0.50
9/23/2010	Miscellaneous - US Bank	\$ 118.97
9/23/2010	Photocopies (27)	\$ 6.75
9/23/2010	Photocopies (7)	\$ 1.75
9/24/2010	Photocopies (8)	\$ 2.00
9/29/2010	Photocopies (68)	\$ 17.00
9/29/2010	Photocopies (1)	\$ 0.25
9/29/2010	Photocopies (102)	\$ 25.50
9/29/2010	Photocopies (23)	\$ 5.75
		<hr/>
		\$ 2,216.76

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

Home Value, Inc.

Case No. 10-40648-NCD
Chapter 7

Debtor.

UNSWORN DECLARATION
FOR PROOF OF SERVICE

I, Jinah E. Finnes, working at Mackall, Crounse & Moore, attorneys licensed to practice law in this court, with office address of 1400 AT&T Tower, 901 Marquette Avenue, Minneapolis, MN 55402-2859, declare that on the date set forth below I electronically filed with the Court the:

**Notice of Hearing and Application of Attorneys for Trustee for Allowance of
Interim Compensation and Reimbursement of Costs and Expenses for the
period May 20, 2010, through September 29, 2010**

with it being served upon the entities list through the Court's ECF system:

- David E Albright dalbright@frontiernet.net
- Daniel A. Beckman dbeckman@gislason.com
- Mychal A. Bruggeman mab@mcmlaw.com,
tmoratzka@ecf.epiqsystems.com;ldj@mcmlaw.com;mcm_trustee@mcmlaw.com;jef@m
cmlaw.com
- William G. Cottrell becca@cottrelllawfirm.com, bill@cottrelllawfirm.com
- David B Galle dgalle@oppenheimer.com
- Michael D Gordon mgordon@briggs.com
- WESLEY B HUISINGA wbh@shuttleworthlaw.com
- Max C Heerman mheerman@briggs.com
- Kathryn N Hibbard KHibbard@GreeneEspel.com, JOnsgard@GreeneEspel.com
- David Jon Hoiland Hoilandesq@aol.com, vmailer@e-lawfirm.com
- Linda J. Jungers LJJ@szjlaw.com
- Thomas R Kelley tkelley@tn-law.com
- Colin Kreuziger Colin.Kreuziger@usdoj.gov
- Andrew M Luger aluger@gr-espel.com
- John R. McDonald jmcdonald@briggs.com, mjacobson@briggs.com
- Ralph Mitchell rmitchell@lapplibra.com, jpipp@lapplibra.com
- Timothy D Moratzka mcm_trustee@mcmlaw.com,
tmoratzka@ecf.epiqsystems.com;ldj@mcmlaw.com
- Timothy D. Moratzka tdm@mcmlaw.com, ldj@mcmlaw.com;jef@mcmlaw.com
- Douglas W. Murch dmurch@conmylaw.com, ebergman@conmylaw.com
- David A. Orenstein david.orenstein@btlaw.com, rita.vogler@btlaw.com

- Steven V. Rose srose@mansfieldtanick.com, pwalters@mansfieldtanick.com;jmurphy@mansfieldtanick.com
- David E. Runck david.runck@fmjlaw.com, marie.robinson@fmjlaw.com;erin.buss@fmjlaw.com
- Jeffrey D. Smith jsmith@lindquist.com, ddavis@lindquist.com
- US Trustee ustpregion12.mn.ecf@usdoj.gov
- John W. Ursu jursu@gr-espel.com, smh@gr-espel.com;lrb@gr-espel.com
- Marilyn J Washburn MN_bank@riezmanberger.com;riezmanberger@gmail.com
- Sarah J Wencil Sarah.J.Wencil@usdoj.gov

I further certify that I caused a copy of the foregoing documents and the notice of electronic filing to be mailed by first class mail, postage paid, to the following non-ECF participants:

CRAIG AB FREEMAN
HENNINGSON & SNOXELL LTD
6900 WEDGWOOD RD STE 200
MAPLE GROVE, MN 55311-3541

IBM CREDIT LLC
ATTN: ANDY GRAVINA
SPECIAL HANDLING GROUP
4111 NORTHSIDE PKWY
ATLANTA, GA 30327

IRVIN KAHN & SON INC
I MARSHALL KAHN
PO BOX 6248
LOUISVILLE, KY 40206

LURIE BESIKOF LAPIDUS & CO
2501 WAYZATA BOULEVARD
MINNEAPOLIS, MN 55405

SHUTTLEWORTH &
INGERSOLL PLC
115 THIRD ST SE, STE 500
PO BOX 2107
CEDAR RAPIDS, IA 52406-2107

JOHN R HONADEL
WIPFLI LLP
2 COPELAND AV. #301
LACROSSE, WI 54603

I declare, under penalty of perjury, that the foregoing is true and correct.

Dated: November 18, 2010

Signed: /e/ Jinah E. Finnes

1316678.1-TDM

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

Home Value, Inc.

Case No. 10-40648-NCD

Chapter 7

Debtor.

ORDER ALLOWING FEES AND EXPENSES FOR
ATTORNEYS FOR TRUSTEE

This matter came before the Court on the Application of Attorneys for Trustee for Allowance of Interim Compensation and Reimbursement of Costs and Expenses.

Being determined that the services rendered and expenses incurred on behalf of the Trustee were reasonable and necessary,

IT IS ORDERED:

1. The application of Mackall, Crounse and Moore for fees in the amount of \$107,749.75 for services rendered and costs in the amount of \$2,216.76 is allowed for the period May 20, 2010, through September 29, 2010.

2. The Trustee is allowed to pay \$107,749.75 for fees and \$2,216.76 for costs for a total amount of \$109,966.51 for the period May 20, 2010, through September 29, 2010, when funds become available.

DATED: _____

The Honorable Nancy C. Dreher
United States Bankruptcy Judge